

# SIKKIM



## GOVERNMENT

## GAZETTE

### EXTRAORDINARY PUBLISHED BY AUTHORITY

Gangtok

Monday 14<sup>th</sup> March, 2022

No. 78

GOVERNMENT OF SIKKIM  
COMMERCIAL TAXES DIVISION  
FINANCE DEPARTMENT  
GANGTOK

No. 18/2021(Rate) GST/SIKKIM

Date: 28<sup>th</sup> December, 2021

#### NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim in Finance Department, No. 1/2017-State Tax (Rate), dated the 28th June, 2017, namely:-

In the said notification, -

a. in Schedule I – 2.5%,-

- (i) against S. No. 2, for the entry in column (2), the entry "0303, 0304, 0305, 0306, 0307, 0308, 0309" shall be substituted;
- (ii) against S. No. 9, for the entry in column (3), the entry "Yoghurt; Cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavored or containing added fruit, nuts or cocoa" shall be substituted;
- (iii) against S. No. 14, for the entry in column (3), the entry "Insects and other edible products of animal origin, not elsewhere specified or included" shall be substituted;
- (iv) against S. No. 87, for the entry in column (3), the entry "Other fixed vegetable or microbial fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified." shall be substituted;
- (v) against S. No. 107, for the entry in column (3), the entry "Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable or microbial fats or oils, other than those of heading 2304 or 2305 other than cottonseed oil cake" shall be substituted;
- (vi) against S. No. 127, for the entry in column (3), the entry "Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; 2518 10 dolomite, Not calcined or sintered", shall be substituted;

- (vii) for S.No. 186A and the corresponding entries relating thereto, the following S. Nos. and the corresponding entries shall be substituted, namely: -

|       |      |  |
|-------|------|--|
| "186A | 3816 | Dolomite ramming mix   |
| 186B  | 3826 | Bio-diesel supplied to Oil Marketing Companies for blending with High Speed Diesel"; |

- (viii) against S. No. 232, for the entry in column (2), the entry "8419 12" shall be substituted;
- (ix) For S. No. 244 and the corresponding entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-

|      |              |  |
|------|--------------|--|
| "244 | 8802 or 8806 | Other aircraft (for example, helicopters, aeroplanes) except the items covered in Sl. No. 383 in Schedule III, other than for personal use"; |
|------|--------------|--|

- (x) against S. No. 245, for the entry in column (2), the entry "8807", and for the entry in column (3), the entry "Parts of goods of heading 8802 or 8806 (except parts of items covered in Sl. No. 383 in Schedule III)", shall be substituted;
- (xi) against S. No. 258, for the entry in column (2), the entry "9405", shall be substituted;

b. in Schedule II – 6%,-

- (i) against S. No. 15, for the entry in column (3), the entry "Other nuts, dried, whether or not shelled or peeled, such as Almonds, Hazelnuts or filberts (*Corylus* spp.), Chestnuts (*Castanea* spp.), Pistachios, Macadamia nuts, Kola nuts (*Cola* spp.), Pine nuts [other than dried areca nuts]" shall be substituted;
- (ii) against S. No. 25, for the entry in column (3), the entry "Animal or microbial fats and animal or microbial oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared." shall be substituted;
- (iii) against S. No. 26, for the entry in column (3), the entry "Edible mixtures or preparations of animal fats or microbial fats or animal oils or microbial oils or of fractions of different animal fats or microbial fats or animal oils or microbial oils of this Chapter, other than edible fats or oils or their fractions of heading 1516" shall be substituted;
- (iv) against S. No. 27, for the entry in column (3), the entry "Animal or microbial fats and animal or microbial oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 1516; inedible mixtures or preparations of animal, vegetable or microbial fats or oils or of fractions of different fats or oils of this chapter, not elsewhere specified or included" shall be substituted;
- (v) against S. No. 28, for the entry in column (3), the entry "Sausages and similar products, of meat, meat offal, blood or insects; food preparations based on these products" shall be substituted;
- (vi) against S. No. 29, for the entry in column (3), the entry "Other prepared or preserved meat, meat offal, blood or insects" shall be substituted;
- (vii) against S. No. 41, for the entry in column (3), the entry "Fruit or nut juices (including grape must) and vegetable juices, unfermented and not containing added

spirit, whether or not containing added sugar or other sweetening matter.” shall be substituted;

- (viii) after S. No. 41 and entries relating thereto, the following S. No. and entries shall be inserted, namely:-

|      |           |  |
|------|-----------|--|
| “41A | 2009 8990 | Tender coconut water put up in unit container and, -<br>(a) bearing a registered brand name; or<br>(b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any such actionable claim or enforceable right in respect of such brand name has been voluntarily foregone, subject to the conditions as specified in the ANNEXURE]”; |
|------|-----------|--|

- (ix) S. No. 49 and the entries relating thereto shall be omitted;
- (x) against S. No. 144, for the entry in column (3), the entry “Carpets and other textile floor coverings (including Turf), tufted, whether or not made up” shall be substituted;
- (xi) against S. No. 185A, for the entry in column (2), the entry “7419 80 30” shall be substituted;
- (xii) against S. No. 225, for the entry in column (2), the entry “9405” shall be substituted;
- (xiii) against S. No. 236, for the entry in column (3), the entry “Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading 4906 and other than hand-painted or hand-decorated manufactured articles; collages, mosaics and similar decorative plaques” shall be substituted;

c. in Schedule III – 9%,-

- (i) for S. Nos. 26A to 26L and the corresponding entries relating thereto, the following S. Nos. and the corresponding entries shall be substituted, namely:-

|      |  |  |
|------|--|--|
| “26A | 2404 12 00                               | Products containing nicotine and intended for inhalation without combustion  |
| 26B  | 2404 91 00,<br>2404 92 00,<br>2404 99 00 | Products for oral application or transdermal application or for application otherwise than orally or transdermally, containing nicotine and intended to assist tobacco use cessation |
| 26C  | 2515 12 20,<br>2515 12 90                | Marble and travertine, other than blocks   |
| 26D  | 2516 12 00                               | Granite, other than blocks   |
| 26E  | 2601                                     | Iron ores and concentrates, including roasted iron pyrites   |
| 26F  | 2602                                     | Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20% or more, calculated on the dry weight.                        |
| 26G  | 2603                                     | Copper ores and concentrates   |
| 26H  | 2604                                     | Nickel ores and concentrates   |

|     |      |                                  |
|-----|------|----------------------------------|
| 26I | 2605 | Cobalt ores and concentrates     |
| 26J | 2606 | Aluminium ores and concentrates  |
| 26K | 2607 | Lead ores and concentrates       |
| 26L | 2608 | Zinc ores and concentrates       |
| 26M | 2609 | Tin ores and concentrates        |
| 26N | 2610 | Chromium ores and concentrates”; |

- (ii) S. No. 41 and the entries relating thereto shall be omitted;
- (iii) against S. No. 72, for the entry in column (3), the entry “Safety Fuses; Detonating Cords; Percussion or Detonating Caps; Igniters; Electric Detonators”, shall be substituted;
- (iv) after S. No. 98 and the entries relating thereto, the following S. No. and entries shall be inserted, namely: -

|      |      |   |
|------|------|---|
| “98A | 3827 | Mixtures containing halogenated derivatives of Methane, Ethane or Propane, not else where specified or included”; |
|------|------|---|

- (v) against S. No. 190A, for the entry in column (3), the entry “Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps and light sources, cathode ray tube or the like”, shall be substituted;
- (vi) against S. No. 195, for the entry in column (3), the entry “Glass fibres (including glass wool) and articles thereof (for example, yarn, rovings, woven fabrics)”, shall be substituted;
- (vii) against S. No. 317B, for the entry in column (3), the entry “Air or vacuum pumps, air or other gas compressors and fans; ventilating or recycling hoods incorporating a fan, whether or not fitted with filters; Gas-tight biological safety cabinets, whether or not fitted with filters [other than bicycle pumps, other hand pumps and parts of air or vacuum pumps and compressors of bicycle pumps]”, shall be substituted;
- (viii) against S. No. 320, for the entry in column (2), the entry “8419 [other than 8419 12]”, shall be substituted;
- (ix) against S. No. 330, for the entry in column (3), the entry “Machinery, not specified or included elsewhere in this Chapter, for the industrial preparation or manufacture of food or drink, other than machinery for the extraction or preparation of animal or fixed vegetable or microbial fats or oils”, shall be substituted;
- (x) against S. No. 352, for the entry in column (3), the entry “Machine-Tools (Including Presses) For Working Metal by Forging, Hammering or Die Forging (Excluding Rolling Mills); Machine-Tools (Including Presses, Slitting Lines and Cut-To-Length Lines) For Working Metal by Bending, Folding, Straightening, Flattening, Shearing, Punching, Notching or Nibbling (Excluding Draw-Benches); Presses for Working Metal or Metal Carbides, Not Specified Above”, shall be substituted;
- (xi) after S. No. 369B and entries relating thereto, the following S. No. and entries shall be inserted, namely:-

|       |      |                                       |
|-------|------|---------------------------------------|
| “369C | 8485 | Machines for Additive Manufacturing”; |
|-------|------|---------------------------------------|

- (xii) after S. No. 382 and entries relating thereto, the following S. No. and entries shall be inserted, namely:-

|       |      |  |
|-------|------|--|
| "382A | 8524 | Flat Panel Display Modules, Whether or Not Incorporating Touch-Sensitive Screens"; |
|-------|------|--|

- (xiii) For S. No. 383 and the corresponding entries relating thereto, the following Sl. No. and entries shall be substituted, namely:-

|      |              |   |
|------|--------------|---|
| "383 | 8525 or 8806 | Closed-circuit television (CCTV), transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders including goods in the form of unmanned aircraft falling under 8806 [other than two-way radio (Walkie talkie) used by defence, police and paramilitary forces, etc.]; |
|------|--------------|---|

- (xiv) against S. No. 390, for the entry in column (3), the entry "Electrical Filament or discharge lamps including sealed beam lamp units and ultra-violet or infra- red lamps; arc lamps [other than Light-Emitting Diode (LED) Light Sources]", shall be substituted;
- (xv) against S. No. 392, for the entry in column (3), the entry "Semiconductor Devices (for example, Diodes, Transistors, Semi conductor Based Transducers); Photosensitive Semiconductor devices; Light-Emitting Diodes (LED), whether or not assembled with other Light-Emitting Diodes (LED); Mounted Piezo-Electric crystals", shall be substituted;
- (xvi) against S. No. 398, for the entry in column (2), the entry "8548 or 8549", shall be substituted;
- (xvii) against S. No. 411H, for the entry in column (3), the entry "Lasers, other than Laser Diodes; other Optical Appliances and Instruments, not specified or included elsewhere in this Chapter", shall be substituted;
- (xviii) against S. No. 413A, for the entry in column (3), the entry "Apparatus based on the use of X-rays or of alpha, beta, gamma or other ionizing radiations [other than those for medical, surgical, dental or veterinary uses], including radiography or radiotherapy apparatus, X-ray tubes and other X-ray generators, high tension generators, control panels and desks, screens, 28 examinations or treatment tables, chairs and the like", shall be substituted;
- (xix) against S. No. 438A, for the entry in column (3), the entry "Luminaires and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included [other than kerosene pressure lantern and parts thereof including gas mantles; hurricane lanterns, kerosene lamp, petromax, glass chimney, and parts thereof; LED lights or fixtures including LED lamps; LED (light emitting diode) driver and MCPCB (Metal Core Printed Circuit Board)]", shall be substituted;
- (xx) against S. No. 441A, for the entry in column (3), the entry "Travelling Circuses and Travelling Menageries; Amusement Park Rides and Water Part Amusements; Fairground Amusements, including Shooting Galleries; Travelling Theatres", shall be substituted;
- (xxi) against S. No. 449B, for the entry in column (3), the entry "Vacuum flasks and other vacuum vessels, Complete; parts thereof other than glass inners", shall be substituted;

d. in Schedule IV – 14%,-

(i) after S. No. 15 and the entries relating thereto, the following S. Nos. and entries shall be inserted, namely:-

|      |            |  |
|------|------------|--|
| "15A | 2404 11 00 | Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion  |
| 15B  | 2404 19 00 | Products containing tobacco or nicotine substitutes and intended for inhalation without combustion"; |

(ii) against S. No. 176, for the entry in column (2), the entry "8802 or 8806" shall be substituted;

2. This notification shall come into force on the 1<sup>st</sup> day of January, 2022.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

**Jigme Dorjee Bhutia**  
**Secretary**  
**Commercial Taxes Division,**  
**Finance Department**